



## ***My Dear Friend***

***I am presenting Thursday's Publication on 171 FAQs on Powers + Duties of Enforcement Directorate (ED) under Money Laundering Offences (MLO) Rules, 2005 in India***

- 1. Any kind of offence attracting **Penalty + imprisonment** (both).***
- 2. It's humbly suggested to stop committing offence.***
- 3. I trust that you will be enriched by reading this article***

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***● With best wishes from CA. Satish Agarwal, New Delhi ●***



## 171 FAQs on Powers + Duties of Enforcement Directorate (ED) in India

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## **171 FAQs on Powers + Duties of Enforcement Directorate (ED) in India**

### **(A) Powers + Duties (both) for sending order of Provisional Attachment**

#### **1. Meaning of Short title + date of commencement of rules (both) (Rule 1)**

- (i) Rules known *Prevention of Money laundering* (the Manner of forwarding a copy of the *Order of Provisional Attachment* of Property along with the Material, and copy of the *Reasons along with the Material* in respect of Survey, to the *Adjudicating Authority* and its period of Retention) *Rules, 2005*.
- (ii) Rules applicable from *July 01, 2005* (date of publication in official gazette).

#### **2. Meaning of authorized officer under MLO Rules, 2005 (Rule 2(i))**

- Include officer *not below rank of Deputy Director of ED* authorized by Director of ED under *section 5* of PMLA, 2002.

#### **3. Meaning of authorized authority under MLO Rules, 2005 (Rule 2(ii))**

- Include authorized authority *selected from classes of authorities* assigned under *section 48* of PMLA, 2002.

#### **4. Meaning of designated officer under MLO Rules, 2005 (Rule 2(iii))**

- Include *designated by Adjudicating Authority* under *rule 4(1)* of money laundering offences *Rules, 2005*.

#### **5. Meaning of material under MLO Rules, 2005 (Rule 2(iv))**

- Include *material in possession* of Director of ED + authorized officer (*any*) based on already recorded reasons in writing under *section 16 (1)* of PMLA, 2002 *like:*



(i) *Report already sent to Magistrate under section 173 of Code of Criminal Procedure, 1973 (2 of 1974) for money laundering offences assigned in paragraph 1 of Part A + Part B (any) of Schedule of PMLA, 2002.*

*Or*

(ii) *Police report or complaint filed by special court constituted under section 36(1) of Narcotic Drugs and Psychotropic Substance Act, 1985 (61 of 1985) against money laundering offences assigned in paragraph 2 of Part A of Schedule of PMLA.*

#### **6. Meaning of place under MLO Rules, 2005 (Rule 2(vi))**

- *Include place where act constituting commission of money laundering offences already carried + also include other place where person having records + property (any) kept falling within limit of area assigned to authorize authority under section 16(i) or (ii) of PMLA, 2002*

#### **7. Meaning of records under MLO Rules, 2005 (Rule 2(vii))**

- *Include records maintained in form of books + stored in computer + in tapes + discs + other electronic form + also already transcribed information's beside expressed in ordinary or machine language + other documents useful for rules (all).*

#### **8. Meaning of Schedule under MLO Rules, 2005 (Rule 2(viii))**

- *Include schedule as assigned under PMLA, 2002*

#### **9. Meaning of Section under MLO Rules, 2005 (Rule 2(ix))**

- *Include section as assigned under PMLA, 2002*

#### **10. Meaning of other words + expressions not defined in MLO Rules (Rule 2(x))**

- *100% Other words + expressions (both) not defined in rules but assigned in PMLA, 2002 be taken for interpretation*

#### **11. Duties of auth. officer for sending order of prov. attachment (Rule 3)**

- *Manner of sending copy of order to Adjudicating Authority for provisional*



attachment of property + material in possession (*both*) assigned under section 5(2) of PMLA, 2002.

- (i) Director of ED + authorized officer of ED (*any*) required to prepare index of copy of order + material in possession + to sign on each page of index + order + covering letter (*all*) to Adjudicating Authority in sealed envelope.
- (ii) Director of ED + authorized officer of ED (*any*) required to prepare acknowledgement slip in Form-I inside envelope before sealing it.
- (iii) Director of ED + authorized officer of ED (*any*) required to write reference number + date of dispatch on sealed envelope (*both*).
- (iv) Director of ED + authorized officer of ED (*any*) required to write confidential + to be opened by addressee only + complete address + name of Adjudicating Authority (*all*) be mentioned on sealed envelope with official seal.
- (v) Director of ED + authorized officer of ED (*any*) required to place on sealed envelope inside outer envelope with acknowledgement slip in Form-III of rules on money laundering offences.
- (vi) Director of ED + authorized officer of ED (*any*) required to seal + also write complete address of Adjudicating Authority (*both*) on sealed outer envelope.
- (vii) Director of ED + authorized officer of ED (*any*) required to maintain registers + other records like acknowledgement slip register + dak register (*both*) to ensure that necessary entries already made in register before sending to Adjudicating authority.

## 12. Duties of authorized authority for sending reasons for survey (Rule 4)

- Manner of sending copy of reasons + also material in possession (*both*) for Adjudicating Authority against survey already conducted under section 16(2).
- (i) Authorized authority required to prepare index for copy of reasons + also



*material in possession (both) to Adjudicating Authority against survey + to sign each page of index + reasons + material in possession + also to prepare covering letter (all) for sealed envelope.*

- (ii) *Authorized authority required to prepare acknowledgement slip in Form-II inside envelope before sealing it money laundering offences under money laundering offences Rules, 2005.*
- (iii) *Authorized authority required to write reference number + date of dispatch on sealed envelope.*
- (iv) *Authorized authority required to mark Confidential + to be opened by addressee only + complete address of Adjudicating Authority + also his name (all) be written on sealed envelope with official seal.*
- (v) *Authorized authority required to put sealed envelope inside outer envelope with acknowledgement slip in Form-III under money laundering offences Rules 2005.*
- (vi) *Authorized authority required to write complete address of Adjudicating Authority on sealed outer envelope.*
- (vii) *Authorized authority required to maintain registers + other records like acknowledgement slip register + dak register (both) to ensure that necessary entries already made in register before sending to Adjudicating Authority.*

### **13. Duties of adjudicating authority for acknowledgement for survey (Rule 5)**

- *Acknowledgement of receipt of copy of order of provisional attachment of property + material in possession + copy of reasons + material about survey by Adjudicating Authority (all) from Authorized officer.*
- (i) *Adjudicating authority required to send outer sealed envelope already received from authorized officer + also duly filled and signed Form-II to director of ED + authorized officer + authorized authority (any) token of receipt of sealed envelope from him.*



(ii) Adjudicating Authority required to send inner sealed envelope already received from authorized officer + also duly filled and signed Form-I to director of ED + authorized officer + authorized authority (any) token of receipt of inner sealed envelope from him for copy of order of provisional attachment of property with material in possession + copy of reasons + material about survey (all).

(iii) Adjudicating Authority required to maintain registers + other records like acknowledgement slip register + dak register + other register for showing details of receipt against sending copy of order to director of ED + authorized officer + authorized authority (any) to ensure that necessary entries already made in registers immediately on sending of order + material in possession + copy of reasons + material about survey (all).

#### 14. Duties of adjudicating authority for retention of copy (Rule 6)

● Period of retention of copy of order of provisional attachment of property + material in possession + copy of reasons + material about survey conducted by Adjudicating Authority (all)

(i) Adjudicating Authority required to retain copy of order of provisional attachment of property + material in possession + copy of reasons + material about survey (all) for period not exceeding 10 year.

(ii) Proceedings already commenced under section 8 of PMLA, 2002 be continued till disposal of proceedings

Or

(iii) Where appeal already filed before Appellate Tribunal under section 26 of PMLA, 2002 be continued till disposal of appeal by Appellate Tribunal

Or

(iv) Where appeal already filed before High Court under section 42 of PMLA, 2002 be continued till disposal of appeal by High Court whichever later.





**15. Powers of director for sending matters for Interpretation to govt. (Rule 7)**

- (i) Director of ED permitted to refer question about interpretation of rules to govt.
- (ii) Govt. permitted to determine answer against question about interpretation of rules + also director of ED required to accept answer against interpretation concluded by govt. (both)



## **(B) Powers + Duties (both) for Receipt + Management of Confiscated Properties**

### **16. Meaning of Short title + date of commencement of rules (both) (Rule 1)**

- (i) Rules be called Prevention of Money-laundering (Receipt and Management of Confiscated Properties) Rules, 2005.
- (ii) Rules applicable from July 01, 2005 (date of publication in official gazette).

### **17. Meaning of Act under MLO Rules, 2005 (Rule 2(i))**

- Meaning as assigned under PMLA, 2002 (15 of 2003).

### **18. Meaning of Adjudicating Authority under MLO Rules, 2005 (Rule 2(ii))**

- Meaning as assigned under section 6(1) of PMLA, 2002.

### **19. Meaning of Administrator under MLO Rules, 2005 (Rule 2(iii))**

- Meaning as assigned under section 10(1) of PMLA, 2002.

### **20. Meaning of attachment under MLO Rules, 2005 (Rule 2(iv))**

- Meaning as assigned under chapter III of PMLA, 2002 like prohibition on transfer + conversion + disposition + movement of property (any).

### **21. Meaning of Form under MLO Rules, 2005 (Rule 2(v))**

- Meaning as annexed (appended) to Money laundering (Receipt and Management of Confiscated Properties) Rules, 2005.

### **22. Meaning of order under MLO Rules, 2005 (Rule 2(vi))**

- Meaning as assigned under section 8(6) of PMLA, 2002 like Order passed by Adjudicating Authority.

### **23. Meaning of section under MLO Rules, 2005 (Rule 2(vii))**

- Meaning as assigned under PMLA, 2002.



**24. Meaning of other words + expressions not defined in MLO Rules (Rule 2(viii))**

- 100% other words + expressions (both) used + also not defined in Rules, 2005 be taken as assigned under PMLA, 2002.

**25. Powers of administrator for receipt of confiscated property (Rule 3)**

- Administrator permitted to ensure proper identification of property + also particulars mentioned in order for confiscating property at time of receiving it.

**26. Duties of administrator for management of confiscated property (Rule 4)**

- (i) Administrator required to arrange for proper maintenance + custody of property at place of attachment where removal from place of attachment not feasible due to nature of confiscated property + also disproportionate expenditure on removal (both).
- (ii) Administrator required to deposit in safe custody nearest govt. treasury + branch of RBI + branch of SBI + subsidiary of SBI + other authorized bank (any) movable property like cash + govt. security + other security + bullion + jewelry + other valuable (all)
- (iii) Administrator required to maintain register containing details in Form-I for recording entries against movable property like cash + govt. security + other security + bullion + jewelry + other valuable (all)
- (iv) Administrator required to obtain receipt from govt. treasury + bank (any) against deposit of movable properties stated above under Rule 3(3iii).
- (v) Administrator required to maintain register containing details in Form II for recording entries against property other than stated above under Rule 3(3iii).

**27. Powers of Govt. for Assistance to Administrator under MLO Rules (Rule 5)**

- Govt. permitted to provide members of staff + other persons considered necessary to assist administrator for exercising his powers + performance of duties (both) under MLO, Rules 2005 .



**28. Powers of director for sending matters for Interpretation to govt. (Rule 6)**

- (i) Director of ED permitted to refer question about interpretation of rules to govt.
- (ii) Govt. permitted to determine answer against question about interpretation of rules + also director of ED required to accept answer against interpretation concluded by govt. (both)



**(C) Powers + Duties (both) for maintenance of records of nature + value**

**29. Meaning of Short title + date of commencement of rules (both) (Rule 1)**

- (i) Rules be called Prevention of Money-laundering (*Maintenance of Records of the Nature and Value of Transactions, the Procedure and Manner of Maintaining and Time for Furnishing Information and Verification and Maintenance of Records of the Identity of the Clients of the Banking Companies, Financial Institutions and Intermediaries*) Rules, 2005.
- (ii) Rules *applicable from July 01, 2005* (date of publication in official gazette).

**30. Meaning of Act under MLO Rules, 2005 (Rule 2(i))**

- Meaning as assigned under PMLA, 2002 (15 of 2003).

**31. Meaning of Client under MLO Rules, 2005 (Rule 2(ii))**

- Include person already engaged in financial transaction or activity (*any*) with banking company + financial institution + intermediary + also person engaged in transaction or activity (*all*) *on behalf of another person*

**32. Meaning of Director of ED under MLO Rules, 2005 (Rule 2(iii))**

- Include person appointed as director of ED under section 49 (1) for section 12 + 13 (*both*) of PMLA, 2002.

**33. Meaning of officially valid document under MLO Rules, 2005 (Rule 2(iv))**

- Include certain documents like passport + driving license + Permanent Account Number (*PAN*) Card + Voter's Identity Card issued by Election Commission of India + *other document (any) required by banking company + financial institution + intermediately (all)*.

**34. Meaning of prescribed value of transaction under MLO Rules (Rule 2(v))**

- Include value of transaction prescribed under MLO Rules, 2005.



**35. Meaning of *Principal officer* under MLO Rules, 2005 (Rule 2(vi))**

- Include officer designated by banking company + financial institution + intermediary (*any*).

**36. Meaning of *Suspicious transactions* under MLO Rules, 2005 (Rule 2(vii))**

- Include transaction in cash or in kind (*any*) with person acting in good faith:
  - (i) Where transaction giving rise to *reasonable ground of suspicion* that already involved proceeds of crimes  

*Or*
  - (ii) Where transaction appears to be *made in circumstances of unusual + unjustified complexity* (*any*)  

*Or*
  - (iii) Where transaction appears have no economic rationale + *bona fide purpose* (*any*).

**37. Meaning of *normal transactions* under MLO Rules, 2005 (Rule 2(viii))**

- Include deposit + withdrawal + exchange + transfer of funds in any currency through in cash + by cheque + Pay Order (PO) + other instrument + electronic + other non-physical mean (*any*).

**38. Meaning of *other words + expressions not defined in MLO Rules* (Rule 2(ix))**

- 100% other words + expressions (*both*) used + also not defined in Rules, 2005 be taken as assigned under PMLA, 2002.

**39. Duties of banking companies for *records maintenance of trans.* (Rule 3)**

- 100% *banking companies* + financial institutions + intermediaries (*all*) required to maintain certain *records for assigned transactions* like:
  - (i) For 100% *cash transactions* exceeding INR 10 Lac in rupee + foreign currency (*both*)
  - (ii) For 100% *series of cash transactions* + also already connected to each other when exceeding INR 10 lac in rupee + foreign currency (*any*) where series of *transactions taken place in 30 day*.





- (iii) *For 100% cash transactions of forged + counterfeit currency notes + bank notes already used as genuine + also forgery against valuable securities (all)*
- (iv) *For 100% suspicious transactions in cash or in kind (any)*

#### **40. Duties of banking companies for deposits + credits + withdrawals (Rule 3(v))**

- (i) *For cheques + 3<sup>rd</sup> party cheques + PO + Demand Drafts (DD) + cashiers cheques + any other instrument for payment of money + electronic receipt, credit, electronic payment, debit (all)*
- (ii) *For travelers cheques (TC)*
- (iii) *For transfer from 1 account to another account within same banking company + financial institution + intermediary (any) + from Nostro to Vostro account + also vice versa (both)*
- (iv) *For any other mode + any other name (both)*
- (v) *For Credits + debits (both) into monetary accounts like dmat account + security account in any currency maintained by banking company + financial institution + intermediary (all)*

#### **41. Duties of banking companies for money transfers + remittances (Rule 3(vi))**

- *For Money transfers + remittances (both) in favor of own clients or non-clients from India or from outside India + also to 3<sup>rd</sup> party beneficiaries in India or outside India + transactions in own account in any currency (all) in following modes:-*
  - (i) *Through Pay orders (PO)*
  - (ii) *Through Cashiers Cheques (CC)*
  - (iii) *Through Demand Drafts (DD)*
  - (iv) *Through Telegraphic Transfers (TT) + wire transfers + electronic remittances + electronic transfers (all)*
  - (v) *Through Internet Transfers (IT)*



- (vi) Through Automated Clearing House Remittances (*ACHR*)
- (vii) Through Lock Box Driven Transfers (*LBDT*) + remittances (*both*)
- (viii) Through *remittances for credit + also for loading* to electronic cards (*both*)
- (ix) Through *any other mode* of money transfers

#### **42. Duties of banking companies for loans and advances + etc. (Rule 3(vii))**

- *For loans and advances + credit + loan substitutes + investments + contingent liability (all) like:*
  - (i) Through *subscription to debt instruments* like commercial paper + Certificate of Deposits (*CD*) + preferential shares + debentures + securitized participation + *interbank participation* + any other investments in securities (*all*)
  - (ii) Through *purchase + negotiation of bills* + cheques + other instrument
  - (iii) Through *foreign exchange contracts* + currency + interest rate + commodity + any other derivative instrument (*all*)
  - (iv) Through Letters of Credit (*LC*) + Standby Letters of Credit (*SLC*) + guarantees + comfort letters + solvency certificates + any other instrument *for settlement + also for credit support (all)*
  - (v) Through *collection services in any currency* like collection of bills + cheques + instruments + *any other mode of collection (all)*.

#### **43. Duties of banking companies to contain records for information's (Rule 4)**

- *Records referred under rule 3 be contained following information's:-*
  - (i) *Nature* of transactions
  - (ii) *Amount* of transactions + *currency* of transactions (*both*)
  - (iii) *Date* on transactions conducted
  - (iv) *Name* of parties for transactions.



#### **44. Duties of banking companies for procedure against information's (Rule 5)**

- (i) 100% banking companies + financial institutions + intermediaries (all) required to maintain information's against transactions with client referred in rule 3 in hard copies + soft copies (both) directed by RBI + SEBI (any) from time to time
- (ii) 100% banking companies + financial institutions + intermediaries (all) required to evolve internal mechanism for maintaining information in form + intervals (both) directed by RBI + SEBI (any) from time to time.
- (iii) 100% banking companies + financial institutions + intermediaries (banking company + etc.) required to observe that procedure + manner for maintain information's (both) directed by RBI + SEBI (any) from time to time.

#### **45. Duties of banking companies for retention of records under MLO (Rule 6)**

- 100% banking companies + etc. (all) required for retention of records minimum for 10 year from date of cessation of transaction with client.

#### **46. Duties of banking companies for furnishing information's + etc. (Rule 7)**

- (i) 100% banking companies + etc. (all) required to communicate name + designation + address (all) of their principal officers to director of ED.
- (ii) (a) Principal Officer of 100% banking companies + etc. (all) required to furnish information's referred under Rule 3 of MLO Rules, 2005 to Director of ED based on information's available with them
- (b) Principal Officer of 100% banking companies + etc. (all) required to retain copy of information's furnished to director of ED for official purpose.
- (iii) 100% banking companies + etc. (all) required to evolve internal mechanism for furnishing information's referred under rule 3 of MLO Rules, 2005 in form + at intervals (both) directed by RBI + SEBI (any) from time to time.



- (iv) 100% banking companies + etc. (all) required to observe procedure + manner of furnishing information's referred under rule 3 of MLO Rules, 2005 directed by RBI + SEBI (any) from time to time

**47. Duties of banking companies for furnishing information's to Director (Rule 8)**

- (i) Principal Officer of banking company + etc. (all) required to furnish information's referred under Rule 3 of MLO, 2005 to director of ED on monthly basis at 7<sup>th</sup> day of succeeding month for other than transactions referred under Rule 3(1) (C) and (D) of MLO, 2005.

+ (plus)

- (ii) Principal Officer of banking company + etc. (all) required to furnish information's referred under Rule 3(1)(C) and (D) of MLO, 2005 in writing + through fax + electronic mail (any) to director of ED not exceeding in 3 working day from date of occurrence of transaction.

**48. Duties of banking companies for verification of identity of clients (Rule 9)**

- (i) (a) 100% banking companies + etc. (all) required to verify + maintain record of identity + current address + permanent address + nature of business + financial status of client (all) at time of opening account or at time of executing transaction whichever earlier

+ (plus)

- (b) 100% banking companies + etc. (all) required to verify within reasonable time after account already opened or transaction already executed whichever earlier where not possible to verify identity of client

- (ii) Identity of Individual client

Individual client required to provide 1 duly self certified copy of recent photograph + other documents + nature of business + financial status to 100% banking companies + etc. (all).



(iii) *Identity of company client*

Company client required to *provide 3 copy* duly self certified for certain documents to 100% banking companies + *etc. (all) like:*

(a) *Certificate of Incorporation (COI)*

(b) *Memorandum and Articles of Association (MOA)*

(c) *Resolution from Board of Directors + also Power of Attorney (POA) already granted to manager + officer + employee (any) to transact on behalf of company*

*+ (plus)*

(d) *Also required to provide officially valid document for manager + officer + employee (any) holding POA to transact on behalf of company.*

(iv) *Identity of Partnership firm*

Partnership firm client required to provide *3 copy* duly self certified for certain documents to 100% banking companies + *etc. (all) like:*

(a) *Registration Certificate (RC)*

(b) *Partnership Deed*

(c) *Also required to provide officially valid document for partner + officer + employee (any) holding POA to transact on behalf of partnership firm.*

(v) *Identity of Trust client*

Trust client required to provide *3 copy* duly self certified for certain documents to 100% banking companies + *etc. (all) like:*

(a) *Registration Certificate (RC)*

(b) *Trust Deed*

(c) *Also required to provide officially valid document for trusty + officer + employee (any) holding POA to transact on behalf of trust.*



(vi) *Identity of unincorporated association + body of Individuals (both)*

Unincorporated association + body of individuals (both) clients required to provide 3 copy duly self certified for certain documents to 100% banking companies + etc. (all) like:

(a) *Resolution of managing body of association + body of individuals (both)*

(b) *POA granted to transact on behalf of association + body of individuals (both)*

(c) *Also required to provide officially valid document for member + officer + employee (any) holding POA to transact on behalf of unincorporated association + body of individuals (both)*

● *100% banking companies + etc. (all) required information's to establish legal existence of association + body of individuals (both)*

(vii) (a) *100% banking companies + etc. (all) required to formulate + also to implement client identification program (both) to incorporate requirements of Rule 9 of MLO, 2005 + also other additional requirements considered appropriate to enable to determine true identity of clients.*

(b) *Copy of client identification program be sent to Director of ED.*

**49. Duties of banking companies for records of identity of clients (Rule 10)**

(i) *100% banking companies + etc. (all) required to maintain records of identity of clients.*

(ii) *Records of identity of clients be maintained in hard + soft copy (both) in manner assigned by RBI from time to time.*

(iii) *Records of identity of clients be maintained for minimum for 10 year from date of cessation of transaction with client.*





**50. Powers of director for sending matters for Interpretation to govt. (Rule 11)**

- (i) Director of ED permitted to refer question about interpretation of rules to govt.
- (ii) Govt. permitted to determine answer against question about interpretation of rules + also director of ED required to accept answer against interpretation concluded by govt. (both)



**(D) Powers + Duties (both) for search and seizures + reasons + material + etc.**

**51. Meaning of Short title + date of commencement of rules (both) (Rule 1)**

(i) Rules be called Prevention of Money-laundering (Forms, Search and Seizure and the Manner of Forwarding the Reasons and Material to the Adjudicating Authority, Impounding and Custody of Records and the Period of Retention) Rules, 2005.

(ii) Rules applicable from July 01, 2005 (date of publication in official gazette).

**52. Meaning of Act under MLO Rules, 2005 (Rule 2(i))**

- Meaning as assigned under PMLA, 2002 (15 of 2003).

**53. Meaning of Adjudicating Authority under MLO Rules, 2005 (Rule 2(ii))**

- Meaning as assigned under section 6(1) of PMLA, 2002.

**54. Meaning of Authorized Authority under MLO Rules, 2005 (Rule 2(iii))**

- Meaning as assigned under section 17(1) + 17(2) (both) of PMLA, 2002

**55. Meaning of Authorized Authority under MLO Rules, 2005 (Rule 2(iv))**

- Include selected from classes of authorities by govt. through general order or special order (any) assigned under section 48 of PMLA, 2002

**56. Meaning of Designated officer under MLO Rules, 2005 (Rule 2(v))**

- Include person designated by Authorized Authority under PMLA, 2002.

**57. Meaning of Director of ED under MLO Rules, 2005 (Rule 2(vi))**

- Include person appointed under section 49(1) for purpose of section 17(1) of PMLA, 2002.



**58. Meaning of Director of ED under MLO Rules, 2005 (Rule 2(vii))**

- Include *Director + Additional Director + Joint Director + Deputy Director + Assistant Director (any) appointed by govt. under section 49(1) for purpose of section 50(5) of PMLA, 2002.*

**59. Meaning of Form under MLO Rules, 2005 (Rule 2(viii))**

- *Meaning as annexed (appended) to Prevention of Money-laundering (Forms, Search and Seizure and the Manner of sending the Reasons and Material to the Adjudicating Authority, Impounding and Custody of Records and the Period of Retention) Rules, 2005.*

**60. Meaning of Impounding Authority under MLO Rules, 2005 (Rule 2(ix))**

- Include *Director + Additional Director + Joint Director + Deputy Director + Assistant Director (all) appointed by Govt. under section 49(1) for purpose of section 50(5) of PMLA, 2002.*

**61. Meaning of Material under MLO Rules, 2005 (Rule 2(x))**

- *Include material in possession of authorized authority after search and seizure under section 17(1) + 17(2) of PMLA, 2002. Followings also treated material:*

(i) *Report sent to Magistrate under section 173 of Code of Criminal Procedure, 1973 (2 of 1974) against scheduled offence committed under paragraph 1 of Part A + Part B (any) of schedule of PMLA, 2002.*

*+ (plus)*

(ii) *Police report or complaint filed for taking cognizance of scheduled offence by Special Court constituted under section 36(1) of Narcotic Drugs and Psychotropic Substances Act, 1985 (61 of 1985) against offence committed under paragraph 2 of Part A of schedule of PMLA, 2002.*

**62. Meaning of material under MLO Rules, 2005 (Rule 2(xi))**

- *Includes material in possession of authority referred under section 18(1) for purpose of 18(2) of PMLA Act after search and seizure. Followings also treated material:*



- (i) *Report sent to Magistrate under section 173 of Code of Criminal Procedure, 1973 (2 of 1974) against scheduled offence committed under paragraph 1 of Part A + also paragraph 1 + paragraph 2 + paragraph 3 + paragraph 4 + paragraph 5 (any) of Part B of schedule of PMLA, 2002*  
*+ (plus)*
- (ii) *Police report or complaint filed for taking cognizance of scheduled offence by Special Court constituted under section 36(1) of Narcotic Drugs and Psychotropic Substances Act, 1985 (61 of 1985) against scheduled offence committed under paragraph 2 of Part A of schedule of PMLA, 2002.*

**63. Meaning of place under MLO Rules, 2005 (Rule 2(xii))**

- *Include place where act of commission of scheduled offence of money-laundering already carried + also include any other place beside activity not carried but records + property (any) kept.*

**64. Meaning of records under MLO Rules, 2005 (Rule 2(xiii))**

- *Includes records maintained in form of books + stored in computer + tapes + discs + other electronic forms (all) + already transcribed and expressed in ordinary or machine language + also useful for purpose of MLO Rules, 2005.*

**65. Meaning of Schedule under MLO Rules, 2005 (Rule 2(xiv))**

- *Includes as assigned under PMLA, 2002*

**66. Meaning of Section under MLO Rules, 2005 (Rule 2(xv))**

- *Includes as assigned under PMLA, 2002*

**67. Meaning of Summoning officer under MLO Rules, 2005 (Rule 2(xvi))**

- *Includes person having powers to summon to person assigned under section 50(2) of PMLA, 2002.*



**68. Meaning of other words + expressions not defined in MLO Rules (Rule 2(xvii))**

- 100% other words + expressions (both) used + also not defined in Rules, 2005 be taken as assigned under PMLA, 2002.

**69. Powers of authorized officer for conducting search under MLO, 2005 (Rule 3)**

- Director of ED permitted to authorize any officer subordinate to him as authorized officer for conducting search under section 17(1) of PMLA, 2002 through authorization in Form I annexed (appended) to MLO, Rules, 2005.

**70. Powers of auth. officer for conducting search with certain powers (Rule 3(ii))**

- (i) Permitted to enter + search a building + place + vessel + vehicle + aircraft where has reasons to suspect that records + proceeds of crime kept (any).
- (ii) Permitted to break lock of door + box + locker + safe + almirah + other receptacle (any) where keys not available.
- (iii) Permitted to Seize records + properties (both) found after search concluded
- (iv) Permitted to place marks of identification on records + also to allow extracts or copies of records (any)
- (v) Permitted to prepare note or inventory of records or properties (any) found after search concluded
- (vi) Permitted to examine on oath any person who actually in possession or control of records or properties needed for further investigations under PMLA, 2002.

**71. Not powers of authorized officer for conducting search (Rule 3(iii))**

- (i) Not permitted to conduct search when money laundering offences committed under paragraph 1 of Part A + Part B (any) of Schedule of PMLA, 2002 + also report under section 173 of Code of Criminal Procedure, 1973 (2 of 1974) already sent to Magistrate

Or



(ii) *Not permitted to conduct search when money laundering offences already committed under paragraph 2 of Part A of Schedule of PMLA, 2002 where police report or complaint (any) already filed for taking cognizance against offence by Special Court constituted under section 36(1) of PMLA, 2002 Narcotic Drugs and Psychotropic Substances Act, 1985 (61 of 1985)*

**72. Powers of authorized officer before search under PMLA, 2002 (Rule 3(iv))**

- (i) *Permitted to call 2 or more respectable persons to attend + to witness from locality where desired building + place (any) located + also to be searched (both).*
- (ii) *Permitted to call 2 or more respectable persons to attend from locality to attend + to witness where desired vessel + vehicle + aircraft (any) located + also to be searched through issuing order in writing when already refused to attend + to witness (both)*

**73. Powers of authorized officer to allow free ingress for search (Rule 3(v))**

- *Permitted to order to person to allow free ingress (without obstructions) who already in charge of desired building + place + vessel + vehicle + aircraft (any) after production of authorization to search to him.*

**74. Powers of authorized officer to take police assistance for search (Rule 3(vi))**

- (i) *Permitted to take assistance from police officer + other officer (any) assigned under section 54 of PMLA, 2002 where desired person not allowing free ingress in search of desired building + place + also permitted to break lock of door + window of building + place (any) after production of authorization to search to him.*
- (ii) *However authorized officer not permitted to search desired apartment in building exclusively being occupied by woman who under customs (family traditions) not to appear in public*
- (iii) *Hence authorized officer required to allow woman at her liberty to withdraw from apartment of building + also woman required to allow for facilitation of search (both).*





## 75. Powers of authorized officer to search woman (Rule 3(vii))

- (i) Permitted to take assistance from police officer + other officer (any) assigned under section 54 of PMLA, 2002 where desired person not allowing free ingress in search of desired vessel + vehicle + aircraft + also to break lock of vessel + vehicle + aircraft (any) after production of authorization to search to him.
- (ii) However authorized officer not permitted to search desired vessel + vehicle + aircraft (any) already occupied by woman who under customs (family traditions) not to appear in public
- (iii) Hence authorized officer required to allow woman at her liberty to withdraw from desired vessel + vehicle + aircraft (any) + also woman to allow facilitation for search (both).

## 76. Powers of authorized officer to break loss of box + locker + etc. (Rule 3(viii))

- Permitted to order to allow search of desired person who in immediate possession + control (both) box + locker + safe + almirah + other receptacle already fixed in building + place + vessel + vehicle + aircraft + to open + to inspect + to examine its contents (all) + also powers to break locks of box + locker + safe + almirah + other receptacle (any) where keys not available.

## 77. Powers of authorized officer to ask to attend + witness of search (Rule 3(ix))

- Permitted to order to attend search desired person who already occupied building + place + vessel + vehicle + aircraft (any) to be searched.

## 78. Special powers of authorized officer for conducting search (Rule 4)

- (i) (a) Permitted to seize records + properties found during search of building + place + vessel + vehicle + aircraft (any)
- (b) Permitted to serve order for not removing + also to take necessary steps for ensuring compliances by person + by owner + also by other person in immediate possession + control (any) where not practicable to seize.



- (ii) *Duty to prepare seizure memo (inventory of items) in Form II as annexed under MLO Rules, 2005 + to deliver copy of memo to occupant of building + place + vessel + vehicle + aircraft (any) already searched + to person in charge of vessel + vehicle + aircraft + to other person on behalf + to authorized authority + also to adjudicating authority (all).*
- (iii) (a) *Duty to keep records of properties like bullion + jewellery + other valuable articles + other things seized during search in package containing details of bullion + etc. (all) + to mark identification + also to put seal of authorized officer*
- (b) *Occupant of building + place + vehicle + aircraft + person in charge of building + etc. + other person on behalf of owner required to put seal on packages (all).*
- (iv) *Duty to deliver copy of list prepared under rule 4(3) to occupant of building + place + vehicle + aircraft + person in charge of building + etc. + other person on behalf of owner (all)*

### **79. Application of provisions of Code of Criminal Procedure, 1973 (Rule 5)**

- (i) *Provisions of Code of Criminal Procedure, 1973 (2 of 1974) to apply where provisions already consistent with provisions of PMLA, 2002 against search and seizure*
- (ii) *Hence Provisions of Code of Criminal Procedure, 1973 (2 of 1974) to apply where provisions already not consistent with provisions of PMLA, 2002 against search and seizure*

### **80. Powers of Impounding authority for impounding of records (Rule 6)**

- (i) (a) *Impounding authority permitted to impound records already produced before him during proceedings under PMLA, 2002.*
- (b) *However Impounding authority permitted to impound records already produced before him during proceedings under PMLA, 2002 with recording*



*his reasons in writing + also to send same to director of ED where impounding authority lower than Deputy director + Assistant Director (any)*

- (ii) *Impounding authority permitted to take assistance from police + officers of govt. (any) when considered necessary under section 54 during impounding of records under section 50(5) of PMLA, 2002.*
- (iii) (a) *Impounding authority lower than Deputy director or assistant director required to prepare inventory of impounded records in 3 set (triplicate).*  
(b) *Impounding authority like Deputy director or assistant director required to prepare inventory of impounded records in 2 set (duplicate)*
- (iv) (a) *Impounding authority required to sign on each page of inventory of records prepared by him + also to sign by person whose records impounded (both)*  
(b) *Impounding authority required to record about refusal to sign inventory of records by person whose records impounded.*
- (v) *Impounding authority lower than Deputy director or assistant director required to give 1 copy of inventory of records to person whose records impounded + to give 1 copy to director of ED + also to retain 1 copy with him.*
- (vi) *Impounding authority lower than Deputy director or assistant director required to obtain previous approval of director of ED in writing for returning already impounded records where records no longer useful + also not needed for proceedings under PMLA, 2002.*

### **81. Powers of Impounding authority for Custody of records under MLO (Rule 7)**

- (i) *Impounding authority permitted to retain records in his custody under section 50(5) of PMLA, 2002*
- (ii) *However Impounding authority permitted to retain records in his custody not exceeding for 3 month without prior approval of Director of ED in writing where impounding authority below Deputy Director + Assistant Director (any).*



## **82. Duties of Impounding authority for sending copy of reasons + etc. (Rule 8)**

- (i) Authorized officer required to prepare index for copy of reasons already recorded + material in possession + to sign on each page of index + also to prepare covering letter (all) for sending to Adjudicating Authority in sealed envelope.
- (ii) Authorized officer required to prepare acknowledgement slip in Form-III as annexed under MLO Rules, 2005 + also put inside envelope (both) before sealing it.
- (iii) Authorized officer required to write reference number + date of dispatch (both) on sealed envelope.
- (iv) Authorized officer required to write confidential + be opened by addressee only + complete address of Adjudicating Authority + his name (all) be written on sealed envelope with official seal.
- (v) Authorized officer required to put sealed envelope inside outer envelope + also to prepare acknowledgement slip in Form-IV annexed under MLO Rules, 2005.
- (vi) Authorized officer required that outer envelope be sealed + be marked Confidential + Complete address of Adjudicating Authority (all) be mentioned on sealed outer envelope.
- (vii) Authorized officer required to maintain registers + other records like acknowledgement slip register + dak register to ensure that necessary entries already made in register at time of sending copy of reasons + also material in possession (both) to Adjudicating Authority.

## **83. Duties of Adjudicating Authority for receiving of copy of reasons (Rule 9)**

- (i) Adjudicating authority required to send Form-IV duly filled + be signed + his name be legibly written below his signature + seal of office be fixed before sending Form -IV to authorized officer as token of receipt for sealed outer envelope.
- (ii) (a) Adjudicating Authority required to open sealed envelope already received in Form-III duly filled + to sign + to write name legibly below his signature (all).



(b) Adjudicating Authority required to affix his official seal before sending of Form-III to authorized officer as token of receipt of copy of reasons + material in possession (both).

(iii) Adjudicating Authority required to maintain registers + other records (both) like acknowledgement slip register + dak register + register showing details of receipt of copy of reasons already recorded + material in possession (all) to ensure that entries already made in register at time of receipt from authorized officer .

#### 84. Duties of Adjudicating Authority for retention of copy of reasons (Rule 10)

- Adjudicating Authority required to retain copy of reasons + material in possession against search and seizure + search of persons (both) minimum for 10 year or till disposal of pending proceedings before adjudicating authority + appellate tribunal + high court + supreme court (any) whichever later like:

(i) Where proceedings already commenced before adjudicating authority under section 8 of PMLA, 2002 till disposal of proceedings.

Or

(ii) Where appeal already preferred before Appellate Tribunal under section 26 of PMLA, 2002 till disposal of appeal.

Or

(iii) Where appeal already filed before High Court under section 42 of PMLA, 2002 till disposal of appeal.

#### 85. Powers of summoning officer for issuing summons in Form-V by (Rule 11)

- Summoning officer permitted to issue summon in Form-V under section 50(2) + (3) both of PMLA, 2002.

#### 86. Powers of director for sending matters for Interpretation to govt. (Rule 12)

(i) Director of ED permitted to refer question about interpretation of rules to govt.

(ii) Govt. permitted to determine answer against question about interpretation of rules + also director of ED required to accept answer against interpretation concluded by govt. (both)



**(E) Powers + Duties (both) for sending order of arrest + material + etc.**

**87. Meaning of Short title + date of commencement of rules (both) (Rule 1)**

- (i) Rules be called Prevention of Money-laundering (the Forms and the Manner of Forwarding a Copy of Order of Arrest of a Person along with the Material to the Adjudicating Authority and its period of Retention) Rules, 2005.
- (ii) Rules applicable from July 01, 2005 (date of publication in official gazette)

**88. Meaning of Act under MLO Rules, 2005 (Rule 2(i))**

- Meaning as assigned under PMLA, 2002 (15 of 2003).

**89. Meaning of Adjudicating authority under MLO Rules, 2005 (Rule 2(ii))**

- Meaning as assigned under section 6(1) of PMLA, 2002.

**90. Meaning of Arresting officer under MLO Rules, 2005 (Rule 2(iii))**

- Meaning of arresting officer to include Director + Deputy Director + Assistant Director + other officer authorized by govt. (all) thorough general or special order passed under section 19(1) of PMLA, 2002.

**91. Meaning of designated officer under MLO Rules, 2005 (Rule 2(iv))**

- Meaning as assigned a officer designated by Adjudicating Authority under rule 4(1) of MLO, 2005

**92. Meaning of director under MLO Rules, 2005 (Rule 2(v))**

- Include Director + Deputy Director + Assistant Director (all) appointed under section 49(1) of PMLA, 2002.

**93. Meaning of forms under MLO Rules, 2005 (Rule 2(vi))**

- Include Form as appended to MLO Rules, 2005





**94. Meaning of material under MLO Rules, 2005 (Rule 2(vii))**

- *Include information's + material in possession of Director + Deputy Director + Assistant Director + authorized officer (any) based on reasons recorded in writing as assigned under section 19(1) of PMLA, 2002.*

**95. Meaning of order under MLO Rules, 2005 (Rule 2(viii))**

- *Include order of arrest of a person + also include grounds for arrest as assigned under section 19(1) of PMLA, 2002.*

**96. Meaning of section under MLO Rules, 2005 (Rule 2(ix))**

- *Include as assigned under PMLA, 2002.*

**97. Meaning of other words + expressions not defined in MLO Rules (Rule 2(x))**

- *100% Other words + expressions (both) not defined in rules but assigned in PMLA, 2002 be taken for interpretation*

**98. Duties of arresting officer for sending order of arrest + etc. (Rule 3)**

- (i) *Arresting Officer required to prepare index of copy of order + material in possession + to sign on each page of index + on copy of order + on material in possession + also to prepare covering letter (all) before sending to Adjudicating Authority in sealed envelope.*
- (ii) *Arresting Officer required to prepare acknowledgement slip in Form -I as annexed under MLO Rules, 2005 + also put inside envelope (both) before sealing it.*
- (iii) *Arresting Officer required to write reference number + date of dispatch (both) on sealed envelope.*
- (iv) *Arresting officer required to write confidential + to be opened by addressee only + complete address of Adjudicating Authority + his name (all) be on sealed envelope with official seal.*





- (v) Arresting Officer required to keep sealed envelope inside outer envelope + acknowledgement slip in Form-II annexed under MLO Rules, 2005.
- (vi) Arresting officer required to seal outer envelope + also to write complete address of Adjudicating Authority (both) on sealed outer envelope.
- (vii) Arresting Officer required to maintain registers + other records like acknowledgement slip register + dak register to ensure that necessary entries already made in register before sending copy of order + material (both) to Adjudicating Authority.

#### **99. Duties of adjudicating authority for receiving order of arrest + etc. (Rule 4)**

- (i) (a) Adjudicating Authority required to acknowledge outer sealed envelope with Form-II + required to send Form-II duly filled + signed + also to write name legibly below his signature (all).
- (b) Adjudicating Authority required to affix his seal before sending Form-II to Arresting Officer as token of receipt of sealed envelope.
- (ii) (a) Adjudicating Authority required to send Form-I duly filled + signed + also to write name legibly below signatures (all).
- (b) Adjudicating Authority required to affix his seal before sending Form-I to Arresting Officer as token of receipt of copy of order of arrest + material in possession (both).
- (iii) Adjudicating Authority required to maintain registers + other records like acknowledgement slip register + dak register + other register showing details of receipt of copy of order of arrest with material (all) to ensure that necessary entries already made in register at time of receipt of order + material in possession (both).

#### **100. Duties of adjudicating authority for retention of arrest order + etc. (Rule 5)**

- Adjudicating Authority required to retain copy of order of arrest + material in possession for minimum 10 year or period of disposal of proceedings whichever later



(i) Where *proceedings still continued + also not disposed (both)* under *section 8* of PMLA, 2002

Or

(ii) Where appeal already preferred *before Appellate Tribunal + also not disposed (both)* under *section 26* of PMLA, 2002

Or

(iii) Where appeal already filed *before High Court + also not disposed (both)* under *section 42* of PMLA, 2002

### **101. Powers of arresting officer for signing arrest order in Form-III (Rule 6)**

- Arresting Officer permitted to *sign arrest order in Form-III* as annexed under MLO Rules, 2005 to exercise *powers assigned under section 19(1)* of PMLA, 2002.

### **102. Powers of director for sending matters for Interpretation to govt. (Rule 7)**

- (i) Director of ED permitted to *refer question about interpretation* of rules to govt.
- (ii) Govt. permitted to *determine answer against question* about interpretation of rules + also director of ED *required to accept answer against interpretation concluded by govt. (both)*



**(F) Powers + Duties (both) for sending order for retention of properties**

**103. Meaning of Short title + date of commencement of rules (both) (Rule 1)**

- (i) Rules be called Prevention of Money-laundering (the Manner of Forwarding a Copy of the Order of Retention of Seized Property along with the Material to the Adjudicating Authority and the period of its Retention) Rules, 2005.
- (ii) Rules applicable from July 01, 2005 (date of publication in official gazette).

**104. Meaning of Act under MLO Rules, 2005 (Rule 2(i))**

- Meaning as assigned under PMLA, 2002 (15 of 2003).

**105. Meaning of Adjudicating Authority under MLO Rules, 2005 (Rule 2(ii))**

- Meaning as assigned under section 6(1) of PMLA, 2002.

**106. Meaning of Authorized officer under MLO Rules, 2005 (Rule 2(iii))**

- Meaning as assigned under section 20(1) of PMLA, 2002

**107. Meaning of Designated officer under MLO Rules, 2005 (Rule 2(iv))**

- Meaning as assigned under rules 4 (1) of MLO Rules, 2005 where officer designated by Adjudicating authority.

**108. Meaning of Form under MLO Rules, 2005 (Rule 2(v))**

- Includes as appended in MLO Rules, 2005.

**109. Meaning of Material under MLO Rules, 2005 (Rule 2(vi))**

- Include material in possession of Director of ED + authorized officer (any) based on already recorded reasons in writing under section 16 (1) of PMLA, 2002 like:
  - (i) Report already sent to Magistrate under section 173 of Code of Criminal Procedure, 1973 (2 of 1974) for money laundering offences assigned in paragraph 1 of Part A + Part B (any) of Schedule of PMLA, 2002.

Or



- (ii) *Police report* or complaint filed by special court constituted under *section 36(1) of Narcotic Drugs and Psychotropic Substance Act, 1985 (61 of 1985)* against money laundering offences assigned in *paragraph 2 of Part A* of Schedule of PMLA.

**110. Meaning of *Order* under MLO Rules, 2005 (Rule 2(vii))**

- Include order for *retention of property* against future's adjudication purpose

**111. Meaning of *Seized Property* under MLO Rules, 2005 (Rule 2(viii))**

- Include property already *seized under section 17 or 18 (any)* of PMLA, 2002.

**112. Meaning of *Schedule* under MLO Rules, 2005 (Rule 2(ix))**

- Include schedule as *assigned under PMLA, 2002*

**113. Meaning of *Section* under MLO Rules, 2005 (Rule 2(x))**

- Include section as *assigned under PMLA, 2002*

**114. Meaning of *other words + expressions not defined in MLO Rules* (Rule 2(xi))**

- 100% other words + expressions (*both*) not defined in rules but assigned in *PMLA, 2002* be taken for interpretation

**115. Duties of authorized officer for *sending property's retention order* (Rule 3)**

- (i) Authorized officer required to *prepare index of copy of order of retention of seized property + material in possession + to sign on each page of index + also to prepare covering letter (all) for Adjudicating Authority in sealed envelope.*
- (ii) Authorized officer required to *prepare acknowledgement slip in Form-I as annexed under MLO Rules, 2005 + also put inside envelope (both) before sealing it.*
- (iii) Authorized officer required to *write reference number + date of dispatch (both) on sealed envelope.*
- (iv) Authorized officer required to *write confidential + to be opened by addressee only + complete address of Adjudicating Authority + his name be mentioned on*



sealed envelope with official seal (*all*).

- (v) Authorized officer required *to keep sealed envelope inside outer envelope* with acknowledgement slip in Form-II annexed under MLO Rules, 2005.
- (vi) Authorized officer required *to seal outer envelope + also to write complete address* of Adjudicating Authority (*both*).
- (vii) Authorized officer required *to maintain registers + other records like acknowledgement slip register + dak register (both) to ensure that necessary entries already made* in register before sending to Adjudicating Authority.

#### **116. Duties of Adjudicating Auth. for receiving Property's retention order (Rule 4)**

- (i) (a) Adjudicating Authority required *to receive outer sealed envelope with Form-II + also to send Form-II duly filled + signed + his name legibly written below signature (all)*.
- (b) Adjudicating Authority required *to affix his seal before sending Form-II to authorized officer as token of receipt of sealed envelope*.
- (ii) (a) Adjudicating Authority required *to send Form-I duly filled + signed + to write his name legibly below signature*.
- (b) Adjudicating Authority required *to affix seal of office before sending Form-I to authorize officer as token of receipt*.
- (iii) Adjudicating Authority required *to maintain registers + other records like acknowledgement slip register + dak register + other register showing details of receipt of order to ensure that necessary entries already made in registers immediately on receipt*.

#### **117. Duties of Adjudicating Authority for keeping retention order (Rule 5)**

- Adjudicating Authority required *to keep copy of order for retention of seized property + material in possession for minimum 10 year or before disposal of proceedings whichever later like*



(i) Where *proceedings still continued + also not disposed (both)* under *section 8* of PMLA, 2002

Or

(ii) Where appeal already preferred *before Appellate Tribunal + also not disposed (both)* under *section 26* of PMLA, 2002

Or

(iii) Where appeal already filed *before High Court + also not disposed (both)* under *section 42* of PMLA, 2002

**118. Powers of director for sending matters for Interpretation to govt. (Rule 6)**

(i) Director of ED permitted to *refer question about interpretation* of rules to govt.

(ii) Govt. permitted to *determine answer against question* about interpretation of rules + also director of ED *required to accept answer against interpretation* concluded by govt. (*both*)



## ***(G) Powers + Duties for receiving authenticated records from Outside India***

### ***119. Meaning of Short title + date of commencement of rules (both) (Rule 1)***

- (i) Rules be called Prevention of Money-laundering (Manner of Receiving the Records authenticated Outside India) Rules, 2005.*
- (ii) Rules applicable from July 01, 2005 (date of publication in official gazette).*

### ***120. Meaning of Act under MLO Rules, 2005 (Rule 2(i))***

- *Meaning as assigned under PMLA, 2002 (15 of 2003).*

### ***121. Meaning of Record under MLO Rules, 2005 (Rule 2(ii))***

- *Include record received in any form + from any place located outside India + also authenticated as assigned under MLO Rules, 2005 (all).*

### ***122. Meaning of Section under MLO Rules, 2005 (Rule 2(iii))***

- *Include section as assigned under PMLA, 2002*

### ***123. Meaning of other words + expressions not defined in MLO Rules (Rule 2(xi))***

- *100% Other words + expressions (both) not defined in rules but assigned in PMLA, 2002 be taken for interpretation*

### ***124. Powers for authentication of records received from outside India (Rule 3)***

- *Permitted against record received from any place located outside India be deemed authenticated where received for purpose as assigned under section 22(2) of PMLA, 2002.*

- (i) Authority designated under agreement (treaty) permitted to co-ordinate for exchange of information's + investigations (both) against scheduled money laundering offences under PMLA, 2002 where agreement (treaty) already executed between govt. of India and govt. located outside India*

*+ (plus)*





(ii) *Diplomatic and Consular Officers (Oaths and Fees) Act, 1948 (41 of 1948)* already *permitted for notarial acts (notary)* against documents to be authenticated for purposes as assigned under *section 22(2)* of PMLA, 2002

**125. Powers of director for sending matters for Interpretation to govt. (Rule 4)**

- (ii) Director of ED permitted to *refer question about interpretation* of rules to govt.
- (ii) Govt. permitted to *determine answer against question* about interpretation of rules + also director of ED *required to accept* answer against interpretation concluded by govt. (*both*)



## **(H) Powers + Duties (both) for filling of appeal before Appellate Tribunal**

### **126. Meaning of Short title + date of commencement of rules (both) (Rule 1)**

- (i) Rules be called Prevention of Money-laundering (Appeal) Rules, 2005.
- (ii) Rules applicable from July 01, 2005 (date of publication in official gazette).

### **127. Meaning of Act under MLO Rules, 2005 (Rule 2(i))**

- Meaning as assigned under PMLA, 2002 (15 of 2003).

### **128. Meaning of Adjudicating Authority under MLO Rules, 2005 (Rule 2(ii))**

- Meaning as assigned under section 6(1) of PMLA, 2002.

### **129. Meaning of Appellate Tribunal under MLO Rules, 2005 (Rule 2(iii))**

- Meaning as assigned under section 25 of PMLA, 2002.

### **130. Meaning of Appellant under MLO Rules, 2005 (Rule 2(iv))**

- Aggrieved person who prefers appeal before Appellate Tribunal be called appellant.

### **131. Meaning of Director of ED under MLO Rules, 2005 (Rule 2(v))**

- Include person appointed as director of ED under section 49 (1) of PMLA, 2002.

### **132. Meaning of Form under MLO Rules, 2005 (Rule 2(vi))**

- Includes as appended in MLO Rules, 2005.

### **133. Meaning of Order under MLO Rules, 2005 (Rule 2(vii))**

- Meaning as assigned for order passed by Adjudicating Authority under section 8(6) + passed by director of ED under section 13(2) of PMLA, 2002 (both).

### **134. Meaning of Registrar under MLO Rules, 2005 (Rule 2(viii))**

- Include registrar as appointed for Appellate Tribunal under PMLA, 2002



### 135. **Meaning of Section under MLO Rules, 2005 (Rule 2(ix))**

- Include section as assigned under PMLA, 2002

### 136. **Meaning of other words + expressions not defined in MLO Rules (Rule 2(x))**

- 100% other words + expressions (both) not defined in rules but assigned in PMLA, 2002 be taken for interpretation

### 137. **Procedures for filling of appeal before Appellant Tribunal (Rule 3)**

- (i) Aggrieved Appellant permitted to file appeal against order already passed by Adjudicating Authority or Director of ED (any) under section 26 of PMLA, 2002 + be in Form as appended in MLO Rules, 2005 + be submitted in quadruplicate + also be accompanied with 4 copy of appealed order.
- (ii) 100% appeals preferred before Appellate Tribunal be accompanied with fee through Demand Draft (DD) payable in favor of Registrar, Appellate Tribunal, New Delhi.
- (iii) Statement of filling fee for appeal before Appellate Tribunal under PMLA, 2002

<b>Sl.No.</b>	<b>Particulars (description) of appeal filed</b>	<b>Amount of fee</b>
(a)	Where amount of fine already imposed under section 13(2) of PMLA, 2002 not exceeding INR 10 thousand	INR 1 thousand
(b)	Where amount of fine already imposed under section 13(2) of PMLA, 2002 not exceeding INR 50 thousand	INR 2.5 thousand
(c)	Where amount of fine already imposed under section 13(2) of PMLA, 2002 not exceeding INR 100 thousand	INR 5 thousand
<b>Appeal against attachment of any property or retention of seized property or record</b>		
(d)	Where appeal filed against orders made by Adjudicating Authority under section 8(3) or 6 of PMLA, 2002	INR 10 thousand



- (iv) Appeal *be prepared concisely + be under distinct heads of grounds of objection against appealed order + grounds be numbered consecutively + to specify address of service of notice + other processes of Appellate Tribunal (all).*
- (v) Appeal *preferred after expiry of 45 day be accompanied by petition in quadruplicate + duly verified + supported by documents + also showing cause preventing from preferring appeal in 45 day (all) assigned under section 26(3) of PMLA, 2002.*
- (vi) Appellant Tribunal *required to serve notice on appellant in manner as prescribed in Rule 5 of MLO Rules, 2005 + also at address of service assigned in form for filling of appeal.*

### **138. Procedures for issue of order by Appellate Tribunal under PMLA (Rule 4)**

- Order by Appellate Tribunal *be in writing + to state reasons for decision (both).*

### **139. Procedures for service of notice + requisitions by Appellant Tribunal (Rule 5)**

- Notice + requisition + order *(all) be served on any person in following manner:-*

(i) *Through delivering + tendering of notice + requisition + order (any) to a person or to other person duly authorized by him*

*Or*

(ii) *Through sending of notice + requisition + order by registered post with acknowledgement to address of his place + residence + last known place + residence + place where he already carried on business + last carried on business + personally works + also last worked for gain (any)*

*Or*

(iii) *Through affixing on outer door + some other conspicuous part of premises where person resides + known to have last resided + carried on business + personally works + already worked for gain (any) with written report + also be witnessed by 2 person*

*Or*



- (iv) *Through publishing in leading newspaper like 1 in vernacular + 1 in English (both) having wide circulation in area or jurisdiction where person resides + known to have last resided + carried on business + personally works + last worked for gain (any) where appellant tribunal already failed in serving in manner as abovementioned under para 139 (i) to (iii)*

**140. Powers of director for sending matters for Interpretation to govt. (Rule 7)**

- (i) *Director of ED permitted to refer question about interpretation of rules to govt.*
- (ii) *Govt. permitted to determine answer against question about interpretation of rules + also director of ED required to accept answer against interpretation concluded by govt. (both)*



**(I) Duties to ensure 1 out of 29 Scheduled offences *actually committed* ? (Part A)**

**141. Offence under Indian Penal Code (45 of 1860) (Paragraph 1)**

<b>S.No</b>	<b>Section</b>	<b>Particulars of offence</b>
(i)	120B	Offences for <i>Criminal conspiracy</i>
(ii)	121	Offences for <i>Waging or attempting to wage war or abetting waging of war, against the Government of India</i>
(iii)	121A	Offences for <i>Conspiracy to commit offences punishable by section 121 against the State</i>
(iv)	255	Offences for <i>Counterfeiting Government stamp</i>
(v)	257	Offences for <i>Making or selling instrument for counterfeiting Government stamp</i>
(vi)	258	Offences for <i>Sale of counterfeit Government stamp</i>
(vii)	259	Offences for <i>Having possession of counterfeit Government stamp</i>
(viii)	260	Offences for <i>Using as genuine a Government stamp known to be counterfeit.</i>
(ix)	302	Offences for <i>Murder</i>
(x)	304	<i>Punishment for culpable homicide not amounting to murder</i>
(xi)	307	Offence for <i>Attempt to murder.</i>
(xii)	308	Offences for <i>Attempt to commit culpable homicide</i>
(xiii)	327	Offences for <i>Voluntarily causing hurt to extort property, or to constrain to an illegal act</i>
(xiv)	329	Offences for <i>Voluntarily causing grievous hurt to extort property, or to constrain to an illegal act.</i>
(xv)	364A	Offences for <i>Kidnapping for ransom + etc.</i>



(xvi) to (xxi)	384 to 389	Offences for relating to extortion.
(xxii) to (xxxii)	392 to 402	Offences for relating to robbery and dacoity
(xxxiii)	411	Offences for Dishonestly receiving stolen property
(xxxiv)	412	Offences for Dishonestly receiving stolen property in commission of dacoity.
(xxxv)	413	Offences for Habitually dealing in stolen property.
(xxxvi)	414	Offences for Assisting in concealment of stolen property
(xxxvii)	417	Punishment for cheating
(xxxviii)	418	Offences for Cheating with knowledge that wrongful loss may ensue to person whose interest offender is bound to protect
(xxxix)	419	Punishment for cheating by personation
(xl)	420	Offences for Cheating and dishonestly inducing delivery of property
(xli)	421	Offences for Dishonest or fraudulent removal or concealment of property to prevent distribution among creditors
(xlii)	422	Offences for Dishonestly or fraudulently preventing debt being available for creditors.
(xliii)	423	Offences for Dishonest or fraudulent execution of deed of transfer containing false statement of consideration.
(xliv)	424	Offences for Dishonest or fraudulent removal or concealment of property.
(xlv)	467	Offences for Forgery of valuable security + will + etc.
(xlvi)	471	Offences for Using as genuine a forged document or electronic record.
(xlvii) to (xlviii)	472 and 473	Offences for Making or possessing counterfeit seal + etc. + with intent to commit forgery.





(xlix) to (l)	475 and 476	Offences for Counterfeiting device or mark.
(li)	481	Offences for Using a false property mark.
(lii)	482	Punishment for using a false property mark.
(liii)	483	Offences for Counterfeiting a property mark used by another.
(liv)	484	Offences for Counterfeiting a mark used by a public servant.
(lv)	485	Offences for Making or possession of any instrument for counterfeiting a property mark.
(lvi)	486	Offences for Selling goods marked with a counterfeit property mark.
(lvii)	487	Offences for Making a false mark upon any receptacle containing goods.
(lviii)	488	Punishment for making use of any such false mark.
(lix)	489A	Offences for Counterfeiting currency notes or bank notes.
(lx)	489B	Offences for Using as genuine, forged or counterfeit currency notes or bank notes.

#### 142. Offence under Narcotic Drugs and Psychotropic Substances Act (Para 2)

S.No	Section	Particulars of offence
(i)	15	Offences for Contravention in relation to poppy straw.
(ii)	16	Offences for Contravention in relation to coca plant and coca leaves.
(iii)	17	Offences for Contravention in relation to prepared opium.
(iv)	18	Offences for Contravention in relation to opium poppy and opium.
(v)	19	Offences for Embezzlement of opium by cultivator.



(vi)	20	Offences for <i>Contravention in relation to cannabis plant and cannabis.</i>
(vii)	22	Offences for <i>Contravention in relation to psychotropic substances.</i>
(viii)	23	Offences for <i>Illegal import into India, export from India or transshipment of narcotic drugs and psychotropic substances.</i>
(ix)	24	Offences for <i>External dealings in narcotic drugs and psychotropic substances in contravention of section 12 of the Narcotic Drugs and Psychotropic Substances Act, 1985.</i>
(x)	25A	Offences for <i>Contravention of orders made under section 9A of the Narcotic Drugs and Psychotropic Substances Act, 1985.</i>
(xi)	27A	Offences for <i>Financing illicit traffic and harboring offenders.</i>
(xii)	29	Offences for <i>Abetment and criminal conspiracy.</i>

### 143. Offences under *Explosive Substances Act, 1908 (6 of 1908) (Para 3)*

<i>S.No</i>	<i>Section</i>	<i>Particulars of offence</i>
(i)	3	Offences for <i>Causing explosion likely to endanger life or property</i>
(ii)	4	Offences for <i>Attempt to cause explosion, or for making or keeping explosives with intent to endanger life or property</i>
(iii)	5	Offences for <i>Making or possessing explosives under suspicious circumstances</i>

### 144. Offences under *Unlawful Activities (Prevention) Act, 1967 (Para 4)*

<i>S.No</i>	<i>Section</i>	<i>Particulars of offence</i>
(i)	<i>10 read with section 3</i>	<i>Penalty for being member of an unlawful association + etc.</i>



(ii)	<i>11 read with section 3</i>	<i>Penalty for dealing with funds of an unlawful association.</i>
(iii)	<i>13 read with section 3</i>	<i>Punishment for unlawful activities</i>
(iv)	<i>16 read with section 15</i>	<i>Punishment for terrorist act.</i>
(v)	<i>16A</i>	<i>Punishment for making demands of radioactive substances + nuclear devices + etc.</i>
(vi)	<i>17</i>	<i>Punishment for raising funds for terrorist act.</i>
(vii)	<i>18</i>	<i>Punishment for conspiracy + etc.</i>
(viii)	<i>18A</i>	<i>Punishment for organizing of terrorist camps</i>
(ix)	<i>18B</i>	<i>Punishment for recruiting of any person or persons for terrorist act.</i>
(x)	<i>19</i>	<i>Punishment for harboring + etc.</i>
(xi)	<i>20</i>	<i>Punishment for being member of terrorist gang or organization.</i>
(xii)	<i>21</i>	<i>Punishment for holding proceeds of terrorism.</i>
(xiii)	<i>38</i>	<i>Offences for membership of a terrorist organization</i>
(xiv)	<i>39</i>	<i>Offences for support given to a terrorist organization.</i>
(xv)	<i>40</i>	<i>Offences for raising fund for a terrorist organization.</i>

#### **145. Offences under Arms Act, 1959 (54 of 1959) (Para 5)**

<b>S.No</b>	<b>Section</b>	<b>Particulars of offence</b>
(i)	<i>25</i>	<i>Offences for manufacture + sell + transfer + convert + repair or test or prove or expose or offer for sale or transfer or have in his possession for sale, transfer, conversion, repair, test or proof, any arms or ammunition in contravention of section 5 of the Arms Act, 1959.</i>



		<p>Offences for <i>acquire have in possession or carry any prohibited arms or prohibited ammunition in contravention of section 7 of the Arms Act, 1959.</i></p> <p>Offences for <i>Contravention of section 24A of Arms Act, 1959 relating to prohibition as to possession of notified arms in disturbed areas, etc.</i></p> <p>Offences for <i>Contravention of section 24B of Arms Act, 1959 relating to prohibition as to carrying of notified arms in or through public places in disturbed areas.</i></p> <p>Offences for <i>Other offences assigned in section 25.</i></p>
(ii)	26	<p>Offences for <i>do any act in contravention of any provisions of section 3, 4, 10 or section 12 of Arms Act, 1959 in such manner as assigned in sub-section (1) of section 26 of the said Act.</i></p> <p>Offences for <i>do any act in contravention of any provisions of section 5, 6, 7 or section 11 of Arms Act, 1959 in such manner as assigned in sub-section (2) of section 26 of the said Act.</i></p> <p>Offences for <i>Other offences assigned in section 26.</i></p>
(iii)	27	Offences for <i>Use of arms or ammunitions in contravention of section 5 or use of any arms or ammunition in contravention of section 7 of the Arms Act, 1959.</i>
(iv)	28	Offences for <i>Use and possession of fire arms or imitation fire arms in certain cases.</i>
(v)	29	Offences for <i>Knowingly purchasing arms from unlicensed person or for delivering arms, etc., to person not entitled to possess the same.</i>
(vi)	30	Offences for <i>Contravention of any condition of a licence or any provisions of the Arms Act, 1959 or any rule made there under.</i>



### 146. Offences under *Wild Life (Protection) Act, 1972 (53 of 1972) (Para 6)*

<i>S.No</i>	<i>Section</i>	<i>Particulars of offence</i>
(i)	<i>51 read with section 9</i>	<i>Offences for Hunting of wild animals</i>
(ii)	<i>51 read with section 17A</i>	<i>Offences for Contravention of provisions of section 17A relating to prohibition of picking, uprooting, etc., of assigned plants.</i>
(iii)	<i>51 read with section 39</i>	<i>Offences for Contravention of provisions of section 39 relating to wild animals, etc., to be Government property.</i>
(iv)	<i>51 read with section 44</i>	<i>Offences for Contravention of provisions of section 44 relating to dealings in trophy and animal articles without licence prohibited.</i>
(v)	<i>51 read with section 48</i>	<i>Offences for Contravention of provisions of section 48 relating to purchase of animal, etc., by licensee.</i>
(vi)	<i>51 read with section 49B</i>	<i>Offences for Contravention of provisions of section 49B relating to prohibition of dealings in trophies, animals articles, etc., derived from scheduled animals</i>

### 147. Offences under *Immoral Traffic (Prevention) Act, 1956 (Para 7)*

<i>S.No</i>	<i>Section</i>	<i>Particulars of offence</i>
(i)	<i>5</i>	<i>Offences for Procuring, inducing or taking person for the sake of prostitution.</i>
(ii)	<i>6</i>	<i>Offences for Detaining a person in premises where prostitution is carried on.</i>
(iii)	<i>8</i>	<i>Offences for Seducing or soliciting for purpose of prostitution.</i>
(iv)	<i>9</i>	<i>Offences for Seduction of a person in custody.</i>

### 148. Offences under *Prevention of Corruption Act, 1988 (Para 8)*

<i>S.No</i>	<i>Section</i>	<i>Particulars of offence</i>
(i)	<i>7</i>	<i>Offences for public servant being bribed.</i>



(ii)	7A	Offences for <i>Taking undue advantage to influence public servant</i> by corrupt or illegal means or by exercise of personal.
(iii)	8	Offences for <i>bribing a public servant</i> .
(iv)	9	Offences for <i>bribing a public servant</i> by a commercial organization.
(v)	10	Offences for <i>Person in charge of commercial organization</i> to be guilty of offence.
(vi)	11	Offences for <i>Public servant obtaining undue advantage</i> , without consideration from person concerned in proceeding or business transacted by such public servant.
(vii)	12	Punishment for <i>abetment of offences</i> .
(viii)	13	Offences for <i>Criminal misconduct by a public servant</i> .
(ix)	14	Punishment for <i>habitual offender</i> .

#### 149. Offences Under *Explosives Act, 1884 (4 of 1884) (Para 9)*

S.No	Section	Particulars of offence
(i)	9B	Offences for Punishment for certain offences
(ii)	9C	Offences for by companies

#### 150. Offences under *Antiquities And Arts Treasures Act, 1972 (Para 10)*

S.No	Section	Particulars of offence
(i)	25 read with section 3	Offences for <i>Contravention of export trade</i> in antiquities and art treasures.
(ii)	28	Offences by <i>companies</i> .

#### 151. Offences under *Securities and Exchange Board of India Act (Para 11)*

S.No	Section	Particulars of offence
(i)	12A read with section 24	Offences for <i>Prohibition of manipulative and deceptive devices</i> , insider trading and substantial.
(ii)	24	Offences for <i>Acquisition of securities or control</i> .



**152. Offences under Customs Act, 1962 (52 of 1962) (Para 12)**

<i>S.No</i>	<i>Section</i>	<i>Particulars of offence</i>
<i>(i)</i>	<i>135</i>	<i>Offences for Evasion of duty or prohibitions.</i>

**153. Offences under Bonded Labour System (Abolition) Act, 1976 (Para 13)**

<i>S.No</i>	<i>Section</i>	<i>Particulars of offence</i>
<i>(i)</i>	<i>16</i>	<i>Punishment for enforcement of bonded labor</i>
<i>(ii)</i>	<i>18</i>	<i>Punishment for extracting bonded labor under bonded labor system</i>
<i>(iii)</i>	<i>20</i>	<i>Abetment to be an offence</i>

**154. Offences under Child Labour (Prohibition And Regulation) Act, (Para 14)**

<i>S.No</i>	<i>Section</i>	<i>Particulars of offence</i>
<i>(i)</i>	<i>14</i>	<i>Punishment for employment of any child to work in contravention of the provisions of section 3</i>

**155. Offences under Transplantation of Human Organs Act, 1994 (Para 15)**

<i>S.No</i>	<i>Section</i>	<i>Particulars of offence</i>
<i>(i)</i>	<i>18</i>	<i>Punishment for removal of human organ without authority.</i>
<i>(ii)</i>	<i>19</i>	<i>Punishment for commercial dealings in human organs.</i>
<i>(iii)</i>	<i>20</i>	<i>Punishment for contravention of any other provision of this Act.</i>

**156. Offences under Juvenile Justice (Care and Protection of Children) (Para 16)**

<i>S.No</i>	<i>Section</i>	<i>Particulars of offence</i>
<i>(i)</i>	<i>23</i>	<i>Punishment for cruelty to juvenile or child.</i>
<i>(ii)</i>	<i>24</i>	<i>Employment of juvenile or child for begging.</i>





(iii)	25	Penalty for giving intoxicating liquor or narcotic drug or psychotropic substance to juvenile or child.
(iv)	26	Exploitation of juvenile or child employee.

**157. Offences under Emigration Act, 1983 (31 of 1983) (Para 17)**

S.No	Section	Particulars of offence
(i)	24	Offences and penalties

**158. Offences under Passports Act, 1967 (15 of 1967) (Para 18)**

S.No	Section	Particulars of offence
(i)	12	Offences and penalties

**159. Offences under Foreigners Act, 1946 (31 of 1946) (Para 19)**

S.No	Section	Particulars of offence
(i)	14	Penalty for contravention of provisions of the Act + etc.
(ii)	14B	Penalty for using forged passport.
(iii)	14C	Penalty for abetment

**160. Offences under Copyright Act, 1957 (14 of 1957) (Para 20)**

S.No	Section	Particulars of offence
(i)	63	Offences for infringement of copyright or other rights conferred by this Act
(ii)	63A	Offences for Enhanced penalty on second and subsequent convictions
(iii)	63B	Offences for Knowing use of infringing copy of computer program
(iv)	68A	Penalty for contravention of section 52A



### 161. Offences under Trade Marks Act, 1999 (47 of 1999) (Para 21)

S.No	Section	Particulars of offence
(i)	103	Penalty for applying false trademarks, trade descriptions, etc.
(ii)	104	Penalty for selling goods or providing services to which false trademark or false trade description is applied.
(iii)	105	Enhanced penalty for second or subsequent conviction.
(iv)	107	Penalty for falsely representing a trademark as registered.
(v)	120	Punishment of abetment in India of acts done out of India.

### 162. Offences Under Information Technology Act, 2000 (21 of 2000) (Para 22)

S.No	Section	Particulars of offence
(i)	72	Penalty for breach of confidentiality and privacy.
(ii)	75	Offences for contravention committed outside India.

### 163. Offences under Biological Diversity Act, 2002 (18 of 2003) (Para 23)

S.No	Section	Particulars of offence
(i)	55 read with section 6	Penalties for contravention of section 6 + etc.

### 164. Offences under Protection Of Plant Varieties And Farmers Rights Act, (Para 24)

S.No	Section	Particulars of offence
(i)	70 read with section 68	Penalty for applying false denomination + etc.
(ii)	71 read with section 68	Penalty for selling varieties to which false denomination is applied.
(iii)	72 read with section 68	Penalty for falsely representing a variety as registered.



(iv)	73 read with section 68	Penalty for subsequent offence.
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**165. Offences under Environment Protection Act, 1986 (29 of 1986) (Para 25)**

S.No	Section	Particulars of offence
(i)	15 read with section 7	Penalty for discharging environmental pollutants + etc in excess of prescribed standards.
(ii)	15 read with section 8	Penalty for handling hazardous substances without complying with procedural safeguards.

**166. Offences under Water (Prevention And Control Of Pollution) Act (Para 26)**

S.No	Section	Particulars of offence
(i)	41 (2)	Penalty for pollution of stream or well.
(ii)	43	Penalty for contravention of provisions of section 24.

**167. Offences under Air (Prevention And Control Of Pollution) Act (Para 27)**

S.No	Section	Particulars of offence
(i)	37	Offences for Failure to comply with the provisions for operating industrial plant.

**168. Offences under Suppression of Unlawful, Acts for Safety of Maritime (Para 28)**

S.No	Section	Particulars of offence
(i)	3	Offences for ship, fixed platform, cargo of a ship, maritime navigational facilities, etc.

**169. Offence under Companies Act, 2013 (Para 29)**

S.No	Section	Particulars of offence
(i)	447	Punishment for fraud



***(J) Duties to ensure Scheduled offence actually committed ? (Part B)***

***170. Offence Under Customs Act, 1962 (52 of 1962)***

<i>S.No</i>	<i>Section</i>	<i>Particulars of offence</i>
<i>(i)</i>	<i>132</i>	<i>Offences for False declaration, false documents + etc.</i>



**(K) Duties to ensure Scheduled offence *actually committed* ? (Part C)**

**171. Offences under *cross border implications* under PMLA, 2002 in India**

<b>S.No</b>	<b>Section</b>	<b>Particulars of offence</b>
(i)	---	Offences for <i>cross border implication</i>
(ii)	---	Offences for <i>property under Chapter XVII of Indian Penal Code (45 of 1860)</i>
(iii)	---	Offences for <i>wilful attempt to evade any tax + penalty + interest (any) referred under section 51 of Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 (22 of 2015)</i>



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